

Glossary And Index

This section includes:

- ▶ *Glossary of Frequently Used Budget Terms (Page 276)*
- ▶ *Index of All Three Volumes (Page 285)*

GLOSSARY AND INDEX

GLOSSARY

Advertised Budget Plan -- A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and agency goals, objectives and workload data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. Also called the Executive Budget.

Adopted Budget Plan -- A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, and agency goals, objectives and workload data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

Appropriation -- An authorization granted by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

Assessment -- The official valuation of property for purposes of taxation.

Assessment Ratio -- The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

Beginning Balance -- Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

Bond -- A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.

Budget -- A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

Business Process Redesign (BPR) -- A methodology that seeks to improve customer service through the strategic use of information technology. BPR focuses on redesigning current processes, incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced business system applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

Calendar Year -- Twelve months beginning January 1 and ending December 31.

Capital Equipment -- Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over five thousand dollars. Equipment with a value of less than five thousand dollars is operating equipment.

GLOSSARY AND INDEX

Capital Improvement Program -- A five-year plan for public facilities which plans for the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

Capital Projects Funds -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

Carryover -- The process by which certain unspent or unencumbered funds previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year. Usually, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

Cash Management -- An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

Cash Management System -- A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

Character -- A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

Consolidated Community Funding Pool -- A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Since FY 2001, the County has awarded grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations. The FY 2003 awards represent the first year awards for the two-year funding period.

Consolidated Plan -- The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommend by the CPRC.

Contributory Agencies -- Governmental and nongovernmental organizations that are supported in part by contributions from the County. Examples include the Northern Virginia Planning District Commission, the Northern Virginia Regional Park Authority, and the Arts Council of Fairfax County, and community agencies such as the Volunteer Center.

Cost Center -- Expenditure categories within a program area, which relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of four cost centers: Administration of County Policy, Office of Equity Programs, Internal Audit and Office of Program Partnerships.

GLOSSARY AND INDEX

Debt Service Funds -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to finance and account for the payment of principal and interest on bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program and one for bonds issued to finance capital expenditures for all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

Deficit -- Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

Derivatives -- Complex investments, which are largely unregulated, especially when compared with stocks and bonds. These are securities whose value are derived from some other variable, such as interest rates or foreign currencies, and can be used to reduce risk or increase returns. Fairfax County does not invest in derivatives.

Disbursement -- An expenditure, or a transfer of funds, to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers.

Efficiency -- One of the four performance indicators in Fairfax County's Family of Performance Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

Encumbrance -- An obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside, and encumbered once a contracted obligation has been entered.

Enterprise Funds -- Funds, defined by the State Auditor of Public Accounts, that account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges. Funds, which support the Wastewater Management Program, are classified as enterprise funds.

Equalization -- An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Expenditure -- A decrease in net financial resources. Expenditures include payments for current operating expenses, debt service and capital outlays.

Financial Forecast -- A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

Fiscal Restraint -- The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year -- In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1). The property tax rate in the County's FY 2003 Fiscal Plan applies to the calendar year beginning January 1, 2002. Expenditures are for the fiscal year beginning July 1, 2002.

GLOSSARY AND INDEX

Fiscal Planning Resolution -- A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly reviews whenever changes in fund transfers occur.

Fringe Benefits -- The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, life insurance, retirement and Unemployment and Workers' Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category.

Fund -- A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Type -- A group of funds that have similar activities, objectives or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

General Fund -- The primary tax and operating fund for County Governmental Activities and is used to account for all County revenues and expenditures which are not accounted for in other funds. Revenues are derived primarily from general property taxes, local sales tax, utility taxes; license and permit fees and State shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, and County and School system debt service requirements.

General Fund Disbursements -- Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

Goal -- A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions, e.g., "To provide maternity, infant and child health care and or case management to at risk women, infants, and children in order to achieve optimum health and well being." Also see Objective.

Input -- The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

Internal Service Funds -- Funds established to finance and account for services furnished by a designated County agency to other County agencies. An example is Fund 503, Department of Vehicle Services.

Line Item -- A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing or office supplies.

Management by Objectives -- A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method is evolving into a system that measures performance factors. See Performance Measurement.

GLOSSARY AND INDEX

Management Initiatives -- Changes to internal business practices undertaken by County Managers on their own initiative to improve efficiency, productivity and customer satisfaction.

Managed Reserve -- A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the termination of anticipated revenue sources.

Market Pay -- A compensation level that is competitive and consistent with the regional market. The County analyses the comparability of employee salaries to the market in a number of different ways. A "Market Index" has been developed that factors in the Consumer Price Index, federal wage adjustments, and the Employment Cost Index (which includes state, local and private sector salaries). The index is designed to gauge the competitiveness of County pay scales in general. In FY 2003, the market index is 2.67 percent and all pay scales have been adjusted by this rate. In addition to the use of the index, the County Department of Human Resources conducts salary reviews of specific job classes both as a measure of the overall market and to review particular job classes with significant recruitment and retention issues. For FY 2003 budget, a total of 42 Core job classes were selected for the market study based on the occurrence of matching job classes in the Metro area, and availability of sufficient market data in the recruitment area. In addition, a total of 28 Supplemental Benchmark Classes, which are specialized in nature, were included in the market study based on high turnover and recruitment difficulties. Based on the recommendations of the study, employees in classes found to be below market will be moved to a higher pay grade. Position changes as a result of the market study are reflected in the Job Classification Table found in the Compensation Tab in Volume I of the **FY 2003 Adopted Budget Plan**.

Net Debt as a percent of estimated market value -- Total debt (less debt that is self-supported by revenue producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue generating property base.

Net Total Expenditures -- See Total Budget.

Objective -- A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to all ambulance calls within a 5-minute response time."

Operating Equipment -- Equipment that has a life expectancy of more than one year and a value of less than five thousand dollars. Equipment with a value greater than five thousand dollars is capital equipment.

Operating Expenses -- A category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the agency's goals. Typical line items under this character are office supplies, printing, postage, transportation and utilities.

Outcome -- Qualitative consequences associated with a program service, e.g., reduction in fire deaths and percent of juveniles not reconvicted within 12 months.

Output -- Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control.

GLOSSARY AND INDEX

Pay for Performance -- A system of pay and appraisal that is based on an employee's performance. An on-going dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system. For FY 2003, the variable pay scale continues as a 12-point continuous scale (0, 2, 2.5, 3, 3.5, 4, 4.5, 5, 5.5, 6, 6.5 and 7 percent) so that pay raises can be tied more directly with the actual performance rating. Employees at the top of the pay range for their grade will be eligible to earn 3, 3.5, 4, 4.5, or 5 percent bonuses based on their actual performance rating score if the score falls near or at the top of the continuous scale.

Paydown Construction -- Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is also referred to as "pay-as-you-go" construction.

Performance Indicators -- As used in Fairfax County's Performance Measurement System, these indicators represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality and outcome.

Performance Measurement -- The regular collection of specific information regarding the results of service in Fairfax County. The County's performance measurement methodology links agency and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

Personal Property -- Property, other than real estate identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

Personal Property Tax Relief Act of 1998 (PPTRA) -- Legislation approved by the Virginia General Assembly that phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 70 percent with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. Due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate is expected to remain at 70 percent in FY 2003.

Personnel Services -- A category of expenditures, which primarily covers salaries, overtime, and shift differential paid to County employees and also includes certain fringe benefit costs.

Planning System -- Refers to the relationship between the Annual Budget, the Comprehensive Plan and the 5-year Capital Improvement Plan.

Position -- A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.

GLOSSARY AND INDEX

- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and .5 staff-year equivalents (1/.5 SYE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- A project position is established to accomplish a one-time project with a specified expiration date. It falls within all provisions of the Merit System Ordinance.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.
- Cooperative Funding of some positions occurs between the Federal and State governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the State or Federal Government either based on the County's pay classification schedule or based on a formal funding agreement. The share of State or Federal funding varies depending upon the eligibility of each individual agency and type of position.
- State position is a position established and authorized by the State. These positions may be partially or fully funded by the State.
- County supplement is the portion of a State position's authorized salary (based on the County's compensation plan) that exceeds the State's maximum funding level. This difference is fully paid by the County.

Position Turnover -- An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

Prime Interest Rate -- The rate of interest charged by banks to their preferred customers.

Program Area -- A grouping of County agencies with related Countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others.

Program Budget -- A statement and plan, which identifies and classifies, total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs, or capital equipment.

Real Property -- Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

GLOSSARY AND INDEX

Recovered Costs -- Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

Revenue Forecast -- A projection of future County revenue collections.

Revenue Stabilization Fund -- In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. A minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews are to be transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained.

School Board Budget -- Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Central Store, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By State law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes.

School Board Transfer -- A transfer out of funds from the General Fund to the School Operating Fund. State law must approve this transfer approved by the Board of Supervisors by May 1, for the next fiscal year.

Service Quality -- Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

Set-Aside Reserve -- A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

Sewer Funds -- A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service and the cost of operating and maintaining the collection and treatment systems.

Special Revenue Funds -- Funds, defined by the State Auditor of Public Accounts, to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to Fairfax County's State and Federal grants, the operation of the Fairfax County public schools and services to specific taxing districts that are principally financed by special assessment tax levies in those districts.

Staff-Year Equivalency (SYE) -- This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

GLOSSARY AND INDEX

Supplemental Appropriation Resolution -- Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

Tax Base -- The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

Tax Rate -- The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved.

Technology Infrastructure -- The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and mainframe devices.

Third Quarter Review -- The current year budget is reevaluated approximately 7 months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are made for Board of Supervisors' approval.

Total Budget -- The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

Transfer -- A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

Trust Funds -- A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

GLOSSARY AND INDEX

INDEX

This index for the Budget Overview also includes a cross-reference to Volume 1 (V1) -- General Fund -- and Volume 2 (V2) -- Capital Construction and Other Operating Funds of the FY 2003 Adopted Budget Plan.

A Administration for Human Services, Department of	V1-418
Aging Grants and Programs, Fund 103.....	V2-67
Alcohol Safety Action Program, Fund 117	V2-813
Animal Shelter	V1-341
Assessed Valuation, Tax Rates, Levies and Collections	208

B Boards, Authorities, Commissions, Committees and Councils	iii
Board of Supervisors	V1-104
Budget, How to Read.....	ix, V1-1, V2-1
Budget Cycle	vi
Budget Documents	v
Burgundy Village Community Center, Fund 115	V2-232
Business Planning and Support	V1-357

C Cable Communications and Consumer Protection, Department of	V1-125, V1-266
Cable Communications, Fund 105	V2-110
Capital Construction Projects, Expenditures Chart.....	125,V2-380
Capital Construction Projects, Summary Schedule	V2-382
Capital Equipment Funding Summary.....	233,V1-94
Capital Facilities.....	V1-363
Capital Projects Funds Overview	V2-401
Capital Projects: G.O. Bonds Chart	126,V2-381
Capital Projects: G.O. Bonds Details.	139,V2-394
Capital Projects: Other Financing	144,V2-399
Capital Projects Overview	109,V2-365
Capital Projects: Paydown Program, Details.....	129,V2-384
Capital Projects: Source of Funds Chart	124,V2-379
Capital Projects: Wastewater Management System Details.....	142,V2-397
Changes in Fund Balance, (Appropriated)	200,V2-20
Changes in Fund Balance, (Non-Appropriated)	V2-789
Circuit Court and Records.....	V1-234
Civil Service Commission	V1-202
Commercial Revitalization Program, Fund 315	V2-504
Commonwealth's Attorney, Office of	V1-243
Community Development.....	V1-509
Community Development Block Grant, Fund 142	V2-689
Community and Recreation Services, Department of.....	V1-466
Community Services Board, Fairfax-Falls Church, Fund 106.....	V2-121
Consolidated Community Funding Pool, Fund 118	V2-242
Contributed Roadway Improvement Fund, Fund 301	V2-405
Contributory Agencies Summary	V1-97
Contributory Fund, Fund 119	V2-250
County Attorney, Office of	V1-185
County Bond Construction, Fund 311	V2-485

GLOSSARY AND INDEX

County Central Stores, Fund 502.....	V2-585
County Construction, Fund 303	V2-416
County Executive, Office of the.....	V1-111
County Insurance, Fund 501.....	V2-575
County and School Debt Service, Funds 200 and 201	V2-349
County Supplemental Retirement Trust Fund, Fund 601	V2-641
County Transit Systems, Fund 100.....	V2-33
Countywide Roadway Improvement Fund, Fund 300.....	V2-402

D ebt Service Funds Overview	106
Demographic Trends	153
Document Services Division, Fund 504	V2-603

E conomic Development Authority.....	V1-512
Educational Employees Supplementary Retirement System, Fund 691	V2-643
Elderly Housing Programs, Fund 141	V2-682
Electoral Board and General Registrar	V1-177
Employee Benefits (Nondepartmental)	V1-573
Employee Benefits by Category Summary.....	V1-23
Employee Retirement Systems Overview.....	V2-630
Energy/Resource Recovery Facility, Fund 112	V2-334
Executive Summary	3
Expenditures, All Funds.....	V2-12
Expenditures by Fund, Summary of Appropriated Funds.....	197,V2-17
Expenditures by Fund, Summary of Non-Appropriated Funds	V2-787
Expenditures for Programs with Appropriated and Non-Appropriated Funds, Summary ...	V2-791
E-911, Fund 120	V2-279

F acilities Management.....	V1-346
Fairfax County Rental Program, Fund 941.....	V2-730
Family Services, Department of	V1-393
FCRHA Capital Contributions, Fund 947	V2-741
FCRHA General Revenue and Operating, Fund 940	V2-724
FCRHA Internal Service, Fund 949	V2-750
FCRHA Non-County Appropriated Rehabilitation Loan Program, Fund 945.....	V2-735
FCRHA Private Financing, Fund 948.....	V2-744
FCRHA Revolving Development, Fund 946.....	V2-738
Federal/State Grant Fund, Fund 102	V2-45
Finance, Department of	V1-134
Financial and Program Auditor, Office of the.....	V1-198
Financial Forecast	161
Financial Policies/Tools	169
Financial, Statistical and Summary Tables.....	185
Financial Structure.....	xiii
Fire and Rescue Department.....	V1-320
Forest Integrated Pest Management Program, Fund 116	V2-236
Fringe Benefits by General Fund Agency.....	231,V1-24

GLOSSARY AND INDEX

G eneral District Court.....	V1-246
General Fund Disbursements Chart.....	36,V1-10
General Fund Expenditure Overview	87
General Fund Expenditures Summary	88,V1-13
General Fund Property Tax Rates	203
General Fund Receipts Chart	35,V1-9
General Fund Revenue Overview	65
General Fund Revenue Schedule	210
General Fund Statement.....	58,188,V1-11
General Fund Transfers Summary	94
Glossary	275
Grant Position Summary.....	V1-61
Guidelines, Budget	176

H ealth Benefits Trust Fund, Fund 506.....	V2-619
Health Department.....	V1-440
Health and Welfare	V1-383
HOME Investment Partnership Grant, Fund 145.....	V2-707
Homeowner and Business Loan Programs, Fund 143.....	V2-698
Household Tax Analyses	148
Housing Activities, Expenditures Chart	V2-668
Housing Assistance Program, Fund 340.....	V2-714
Housing Grant Fund, Fund 965.....	V2-757
Housing and Community Development, Budget Summary.....	V2-670
Housing and Community Development, Consolidated Fund Statement	V2-667
Housing and Community Development, Department of	V1-546,V2-675
Housing and Community Development, Fund Structure.....	V2-671
Housing and Community Development, Overview	V2-649
Housing General Obligation Bond Construction, Fund 341	V2-721
Housing Partnerships, Fund 950	V2-753
Housing Programs, Source of Funds Chart.....	V2-669
Housing Trust Fund, Fund 144	V2-702
Human Resources, Department of	V1-145
Human Rights, Office of	V1-550

I -95 Refuse Disposal, Fund 114	V2-341
Information Technology, Department of	V1-217
Information Technology, Fund 104	V2-75
Information Technology Strategic Directions.....	182
Internal Service Funds Overview	V2-569

J ob Classification Table	V1-82
Judicial Administration	V1-231
Juvenile and Domestic Relations District Court.....	V1-284

GLOSSARY AND INDEX

L and Development Services.....	V1-274,V1-518
Leaf Collection, Fund 108	V2-304
Legislative-Executive Functions/Central Services	V1-101
Library Construction, Fund 302.....	V2-413

M anagement and Budget, Department of	V1-192
McLean Community Center, Fund 113	V2-220
Metro Operations and Construction, Fund 309	V2-474

N eighborhood Improvement Program, Fund 314	V2-500
Nondepartmental	V1-569
Northern Virginia Regional Park Authority, Fund 306.....	V2-454

O perating Expenses by Object Code	232,V1-93
Organizational Chart, Fairfax County Government.....	ii
Other Funds Overview	101

P ark Authority Bond Construction, Fund 370.....	V2-513
Park Authority, Fairfax County	V1-483
Park Authority Trust Funds Overview.....	V2-793
Park Capital Improvement Fund, Fund 371.....	V2-809
Parks, Recreation, and Cultural	V1-463
Park Revenue Fund, Fund 170	V2-794
Pay Schedule	V1-63
Personal Property Taxes	77
Personnel Services Summary.....	224,V1-21
Personnel Services by Agency, Summary	226,V1-18
Planning Commission	V1-540
Planning and Zoning, Department of.....	V1-528
Police Department	V1-295
Police Retirement Trust Fund, Fund 602	V2-642
Position, Actions	240,V1-28
Position Chart	238,V1-17
Position Changes Summary.....	239,V1-27
Positions, FY 2003 Changes Detail.....	263,V1-51
Primary and Secondary Road Bond Construction, Fund 304	V2-448
Pro Rata Share Drainage Construction, Fund 316.....	V2-507
Public Affairs, Office of	V1-171
Public Housing Program Projects Under Development, Fund 968	V2-775
Public Housing Program Projects Under Management, Fund 967	V2-768
Public Housing Program Projects Under Modernization, Fund 969	V2-779
Public Library, Fairfax County	V1-499
Public Safety.....	V1-263
Public Safety Construction, Fund 312	V2-490
Public Works.....	V1-343
Public Works Construction, Fund 308.....	V2-462
Purchasing and Supply Management, Department of	V1-160

GLOSSARY AND INDEX

R Real Estate Tax.....	70
Refuse Collection and Recycling Operations, Fund 109	V2-308
Refuse Disposal, Fund 110.....	V2-323
Regular County Positions Summary	269,V1-57
Reston Community Center, Fund 111.....	V2-208
Retiree Health Benefits Fund, Fund 500	V2-570
Retirement Administration Agency (includes Employee Retirement Systems Overview)...	V2-633
Revenue, All Funds	V2-11
Revenue from the Commonwealth.....	222
Revenue from the Federal Government.....	223
Revenue and Receipts by Fund, Summary of Appropriated Funds.....	193,V2-13
Revenue and Receipts by Fund, Summary of Non-Appropriated Funds	V2-785
Revenue Stabilization Fund, Fund 002	V2-23
Route 28 Taxing District, Fund 700	V2-645
 S Sales Tax, Local	80
Schedules, Explanation of	186
School Adult and Community Education, Fund 193	V2-287
School Central Procurement, Fund 592	V2-628
School Construction, Fund 390	V2-524
School Food and Nutrition Services, Fund 191	V2-283
School Grants and Self-Supporting Programs, Fund 192.....	V2-285
School Health and Flexible Benefits, Fund 591	V2-625
School Insurance, Fund 590	V2-622
School Operating, Fund 090	V2-30
Section 8 Annual Contribution, Fund 966.....	V2-761
Sewer Bond Construction, Fund 408	V2-565
Sewer Bond Debt Reserve, Fund 406.....	V2-560
Sewer Bond Parity Debt Service, Fund 403.....	V2-558
Sewer Bond Subordinate Debt Service, Fund 407	V2-562
Sewer Construction Improvements, Fund 402	V2-546
Sewer Operation and Maintenance, Fund 401	V2-535
Sewer Revenue, Fund 400	V2-530
Sheriff, Office of the	V1-253, V1-309
Sidewalk Construction, Fund 307	V2-457
Solid Waste Operations Overview.....	V2-289
Special Revenue Funds Overview	V2-27
State Position Summary	V1-60
Storm Drainage Bond Construction, Fund 310.....	V2-481
Stormwater Management.....	V1-371
Systems Management for Human Services, Department of	V1-429

GLOSSARY AND INDEX

T ax Administration, Department of	V1-206
Technology Infrastructure Services, Fund 505	V2-611
Ten Principles of Sound Financial Management	170
Total Expenditures, All Funds Chart.....	56
Total Revenue, All Funds Chart	55
Trail Construction, Fund 313.....	V2-496
Transportation, Department of	V1-555
Trends	147
Trust Funds Overview.....	V2-629
U nclassified Administrative Expenses	V1-379, V1-571, V2-300
Uniformed Employees Retirement Trust Fund, Fund 600	V2-640
V ehicle Services, Department of, Fund 503	V2-588
W astewater Management Program Overview.....	V2-527
Women, Office for	V1-386